

**AUDITED FINANCIAL STATEMENT  
AND SUPPLEMENTARY INFORMATION**

**MARSHALL COUNTY, KANSAS**

**December 31, 2018**

Reese & Novelly, PA  
*Certified Public Accountants*  
Wamego, Kansas

# Audited Financial Statement and Supplementary Information

## Marshall County, Kansas

### Year Ended December 31, 2018

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Marshall County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Marshall County, Kansas (Municipality), as of and for the year ended December 31, 2018, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this included determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



### *Summary of Opinion*

Summary statement of receipts, expenditures, and unencumbered cash – regulatory basis:

Details by fund - modified

Composition of Cash - unmodified

### *Basis for Qualified Opinion on Details by Fund*

Management has not adopted effective Internal Controls and has had a practice of not adhering to the policies and procedures established for internal controls including maintaining and keeping sufficient records to support some credit cards purchases identified as fraudulent. As a result, it is not possible to ascertain the fund /cash balance of individual funds, however totals are correct.

### *Qualified Opinion*

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion on Details by Fund, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of Marshall County, Kansas, as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note A of the financial statement, the financial statement is prepared by Marshall County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Marshall County, Kansas, as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

### *Other Matters*

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and schedules of receipts and expenditures-individual agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The other information reported in Schedule 4, as listed in the table of contents, is not part of the basic financial statement and is not required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting

and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

*Reed & Threlly, P.A.*

Wamego, Kansas  
December 16, 2019

**FINANCIAL STATEMENT  
AND NOTE DISCLOSURES**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 2,559,785	\$	\$ 3,301,277	\$ 2,550,576	\$ 3,310,486	\$ 65,927	\$ 3,376,413
	36,020		64,185	735	99,470		99,470
Bond and Interest Funds:							
Bond and Interest							
Special Purpose:							
Road & Bridge	681,468		3,440,746	3,308,812	813,402	331,567	1,144,970
Health Nurse	116,964		697,905	566,382	248,487	2,351	250,839
Agency on Aging	178,071		183,309	245,793	115,587	2,823	118,409
Twin Valley Workshop	1,664		54,486	54,818	1,332		1,332
Pawnee Mental Health	1,769		110,724	110,575	1,918		1,918
Soil Conservation	683		25,915	26,396	202		202
Ambulance	75,763		390,027	370,688	95,102		95,102
Appraiser	12,855		190,740	192,052	11,543	13,071	24,614
Noxious Weed	33,405		85,382	81,067	37,720	272	37,992
Election	8,369		120,900	100,865	28,404	559	28,962
Extension	3,837		152,485	155,089	1,233		1,233
4-H Building	675		6,775	7,320	130		130
Landfill (Solid Waste)	428,558		451,799	354,441	525,916	24,344	550,260
Employee Benefits Funds:							
Employee Benefits	1,785,835		1,230,837	1,130,619	1,886,053		1,886,053
Unemployment	6,278		2,903	2,793	6,388		6,388
Kansas Public Employee's Retirement	278,830		307,306	275,888	310,248		310,248
Workmen's Compensation	29,551		68,293	46,740	51,104		51,104
Social Security	140,709		230,754	217,789	153,674		153,674
Fair Grounds & Building	3,593		27,819	27,792	3,620		3,620
Tort Liability	32,421		64,377	64,011	32,787		32,787
Historical	362		14,733	14,903	192		192

The notes to the financial statement are an integral part of this statement.

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Recycling/Household Hazardous Waste	49,696		56,800	59,846	46,650	2,312	48,961
Non-Budgeted Special Revenue Funds:							
Register of Deeds	33,154		9,990	31,435	11,709		11,709
Special Parks & Recreation	52,545		3,235		55,780		55,780
Special Alcohol	87,122		6,188	800	92,510		92,510
Prosecuting Attorney Training Fund	4,469		730	323	4,876		4,876
911 Specials	31,369			10,501	20,868	0	20,868
911 Local Fund	104,976		70,181	41,079	134,078	7,092	141,170
Special Road & Bridge	1,127,815		873,584	498,562	1,502,837		1,502,837
Road & Bridge Sales Tax			1,040	745	295		295
Tourism Promotion & Bed Tax	7,106		486	3,000	4,592		4,592
Special Law Enforcement Fund	5,242		835	200	5,877		5,877
Agency on Aging Special Fund	63,440		8,450		71,890		71,890
Special County Attorney Fund	22,926		9,453	14,174	18,205	717	18,923
Motor Vehicle Operating Fund	26,769		146,333	143,274	29,828		29,828
Clerk's Technology Fund			11,047		11,047		11,047
Treasurer's Technology Fund			11,047		11,047		11,047
Capital & Equipment Reserves:							
Emergency Management Capital	35,000		5,000		40,000		40,000
Buildings	16				16		16
Health Department Building Fund	139,704			4,498	135,206		135,206
Health Capital Outlay	57,058				57,058		57,058
Community College	3				3		3
Appraisers Capital Outlay	34,057		4,000		38,057		38,057
Election Equipment Reserve	33,473			19,977	13,496		13,496
Noxious Weed Outlay	79,885		10,000		89,885		89,885
Equipment Reserve	52,978				52,978		52,978
Machinery	298,722		435,600		734,322		734,322
Sheriff Capital Outlay	162,397	9,421	93,192	27,284	237,726	500	238,226
Motor Vehicle Equipment			4,000		4,000		4,000

The notes to the financial statement are an integral part of this statement.



**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Grants:</b>							
Emergency Management Grant Fund	21,313		23,362	23,532	21,143		21,143
Medical Reserve Corp Grant	5,160				5,160		5,160
Safe Kids Grant	1,443		300	108	1,635		1,635
Maternal Child Health	6,270		16,495	17,896	4,869		4,869
Immunizations	1,000				1,000		1,000
Path Grant	1,204				1,204		1,204
KDOT (OAA) Grant	12,555		145,422	143,324	14,653	3,302	17,955
Title IIIC Nutrition	18,111		293,387	290,188	21,310	12,371	33,681
State Formula Grant	3,220		7,000	8,112	2,108	38	2,146
Breast Feeding Grant	8,385		32,375	30,657	10,103	1,244	11,347
Nurse Bioterrorism	8,158		11,164	12,860	6,462		6,462
EBOLA Grant	937				937		937
Federal Land Management			16,374	16,374	-		-
<b>TOTAL SPECIAL PURPOSE</b>	<b>6,419,338</b>	<b>9,421</b>	<b>10,165,285</b>	<b>8,753,582</b>	<b>7,840,462</b>	<b>402,563</b>	<b>8,243,025</b>
<b>Fiduciary Type Funds:</b>							
Expendable Trust Funds:							
Aging - Bertha Shum (KDOT)	91,864		816		92,680		92,680
Nonexpendable Trust Funds:							
Aging - Elsie Borek Fund (KDOT)	30,107		520		30,627		30,627
<b>TOTAL FIDUCIARY TYPE FUNDS</b>	<b>121,971</b>	<b>-</b>	<b>1,336</b>	<b>-</b>	<b>123,307</b>	<b>-</b>	<b>123,307</b>
<b>TOTAL REPORTING ENTITY</b>	<b>\$ 9,137,115</b>	<b>\$ 9,421</b>	<b>\$ 13,532,083</b>	<b>\$ 11,304,893</b>	<b>\$ 11,373,725</b>	<b>\$ 468,490</b>	<b>\$ 11,842,215</b>

The notes to the financial statement are an integral part of this statement.

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

Composition of Cash:

Checking accounts	21,008,590
Certificates of deposit	7,319,965
Savings	29,086
Cash drawers	1,000
Clerk of the District Court	19,770
Law Library	26,248
Sheriff - VIN	1,152
County Attorney	3,979
Inmate Fund	14,111
Less outstanding warrants	<u>(301,546)</u>

TOTAL CASH

28,122,355

Agency Funds per Schedule 3

(16,280,138)

TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)

\$ 11,842,217

The notes to the financial statement are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENT

### MARSHALL COUNTY, KANSAS

December 31, 2018

#### NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Marshall County, Kansas (Municipality) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents only the Municipality (the primary government) and does not include the financial data of any related municipal entities. The accounting policies of the Municipality conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

1. Regulatory Basis Fund Types: The accounts of the Municipality are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its cash, liabilities, fund balance, receipts, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statement in this report, into generic regulatory basis fund types and broad fund categories as follows:

##### *Governmental Funds*

The General Fund is the chief operating fund of the Municipality. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Special Purpose Funds are used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds are used to account for the accumulation of resources, including tax levies, transfer from other funds and payment of long-term debt.

Capital Projects Funds are used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

##### *Business Funds*

Business Funds are funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

##### *Fiduciary Funds*

Trust Funds are used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

## NOTES TO FINANCIAL STATEMENT

### MARSHALL COUNTY, KANSAS

December 31, 2018

Agency Funds are used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, tax collection accounts, etc.).

2. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America:

The *KMAAG* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *KMAAG* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The Municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the *KMAAG* regulatory basis of accounting.

3. Budgetary Information: Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1.
- b. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
- c. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund; Municipality policy requires such transfers to be approved by the County Commissioners. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget

## NOTES TO FINANCIAL STATEMENT

### MARSHALL COUNTY, KANSAS

December 31, 2018

of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds and the following special purpose funds:

Register of Deeds; Special Parks & Recreation; Special Alcohol; Prosecuting Attorney Training Fund; 911 Specials; 911 Local Fund; Special Road & Bridge; Road & Bridge Sales Tax; Tourism Promotion & Bed Tax; Special Law Enforcement Fund; Agency on Aging Special Fund; Special County Attorney Fund; Motor Vehicle Operating Fund

Spending in funds, which are not subject to the legal annual operating budget requirement, is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

4. Special Assessments: Projects financed in part by special assessments are financed through general obligation bonds of the Municipality and are retired from the bond and interest fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the bond and interest fund.
5. Cash and Investments: The Municipality uses an internally pooled cash system in which the cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the general fund and the utility funds based upon their average cash balances. Investments are stated at cost, which approximates market.
6. Property Taxes: In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in



## NOTES TO FINANCIAL STATEMENT

### MARSHALL COUNTY, KANSAS

December 31, 2018

7. the year levied prior to January 1 of the ensuing year. Consequently, for regulatory receipt recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.
8. Reimbursements: The Municipality records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the reimbursement is recorded as a qualifying budget credit in the fund receiving the reimbursement.

#### NOTE B – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Amendments to Legal Budgets: There were no amendments to the budget during 2018
2. Compliance with finance-related legal (including KSA's) and contractual provisions:

K.S.A. 79-2935, establishes that expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursement (budget credits) of current year expenditures for such fund for that budget year. We noted the following funds in violation of K.S.A. 79-2935:

*Health Nurse  
Agency on Aging*

K.S.A. 20-349 requires that the financial affairs of the district court in each county be subject to audit pursuant to the provisions of K.S.A. 1978 Supp. 75-1122. Additionally, the Law Library is required to be audited as part of the County audit. Both the District Court and Law Library's financial activity is reported in Schedule 4.

K.S.A. 10-815 states that warrants/checks outstanding for two years or more are canceled and restored to the fund originally charged. Further, K.S.A. 58-3935 states the unclaimed payroll checks are considered unclaimed property after one year and should be submitted to the state of Kansas as unclaimed property. We note there are outstanding checks in the County's Checking Account which exceed the two years.

#### NOTE C – DEPOSITS AND INVESTMENTS

As of December 31, 2018, the Municipality's investments consisted of short-term certificates of deposit.

K.S.A. 9-1401 establishes the depositories which may be used by the Municipality. The statute requires banks eligible to hold the Municipality's funds have a main or branch bank in the county in which the Municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Municipality has no other policies that would further limit interest rate risk.

## NOTES TO FINANCIAL STATEMENT

### MARSHALL COUNTY, KANSAS

December 31, 2018

K.S.A. 12-1675 limits the Municipality's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Municipality has no investment policy that would further limit its investment choices. The Municipality had no investments, other than certificates of deposit which are included in the bank deposits; therefore they do not have a rating.

*Concentration of credit risk:* State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits:* Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federally depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Municipality had no agreements for designated "peak periods." All deposits were legally secured at December 31, 2018.

At December 31, 2018, the carrying amount of the Municipality's deposits, including certificates of deposit, was \$28,122,355 and the bank balance was \$28,280,653. The bank balance was held by nine banks resulting in a concentration of credit risk. Of the bank balance, \$2,709,430 was covered by federal depository insurance and the remaining \$25,571,222 was collateralized with securities held by the pledging financial institutions' agents in the Municipality's name.

*Custodial credit risk – investments:* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Municipality will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

#### NOTE D - LONG TERM DEBT

The following is a summary of debt transactions of the Municipality for the year ended December 31, 2018. See Notes K and L for the schedules of long-term liabilities and current maturities of long-term debt.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
General Obligation Bonds	\$ 210,000	\$	\$ 8,000	\$ 202,000
Capital Leases	70,892	33,587	26,546	77,933
Total	<u>\$ 279,972</u>	<u>\$ 28,425</u>	<u>\$ 27,507</u>	<u>\$ 279,933</u>

Total interest expense for the year was \$12,765.

## NOTES TO FINANCIAL STATEMENT

### MARSHALL COUNTY, KANSAS

December 31, 2018

#### Bonded Indebtedness Limitation

Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the Municipality to not more than three percent of the assessed value of all tangible property within such county, as certified to the County Clerk on the preceding August 25.

Total Assessed Valuation as of November, 2017	\$ 179,157,490
3% Debt Limit	5,374,725
 Total Outstanding General Obligation Debt	 202,000
General Obligation Debt Margin	<u>\$ 5,172,725</u>

#### **NOTE E — DEFINED BENEFIT PENSION PLAN**

##### General Information about the Pension Plan

*Plan Description:* Marshall County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions:* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2018 through December 31, 2018 for the Death and Disability Program) and the statutory contribution rate was 9.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Marshall County, Kansas were \$297,733 for the year ended December 31, 2018.

## NOTES TO FINANCIAL STATEMENT

### MARSHALL COUNTY, KANSAS

December 31, 2018

#### Net Pension Liability

At December 31, 2018, Marshall County, Kansas's proportionate share of the collective net pension liability reported by KPERS was \$2,455,300. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The Municipality's proportion of the net pension liability was based on the ratio of the Municipality's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

#### **NOTE F — OTHER POST EMPLOYMENT BENEFIT**

As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Budget Reconciliation Act (COBRA), the municipality makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

#### **NOTE G — COMPENSATED ABSENCES**

The Municipality provides certain vacation time benefits, i.e., paid time off, to full-time employees based upon length of service with the Municipality. Unused vacation time up to a maximum of 320 hours (varies based upon length of service) is paid to the employee or legal representative of the employee upon termination of employment, retirement or death. Payment of unused vacation time is based upon the employee's rate of pay at the time of termination, retirement or death.

Per the Municipality's policy at December 31, 2018, the Municipality's liability for unused vacation was approximately \$224,930.

## NOTES TO FINANCIAL STATEMENT

### MARSHALL COUNTY, KANSAS

December 31, 2018

#### NOTE H — COMMITMENTS AND CONTINGENCIES

Risk Management: The Municipality is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Municipality manages these various risks of loss through commercial insurance with varying deductibles. All deductibles are \$1,000 or less. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Litigation: There are a number of claims and/or lawsuits to which the Municipality is a party as a result of matters and complaints arising in the ordinary course of Municipality activities. The Municipality's management and legal counsel anticipate that the potential claims against the Municipality not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the Municipality.

Solid Waste Landfill Post-closure Care Costs: The Municipality closed its solid waste facility and received approval. Any liability for post-closure care costs associated with the landfill has not been determined. The Municipality incurs costs annually to monitor the closed facility.

#### NOTE I — TRANSFERS

Operating transfers were as follows:

FROM	TO	Statutory Authority	Amount
Motor Vehicle	General Fund	K.S.A. 8-145	\$ 25,807
Register of Deeds	Clerks Technology	28-115a	9,095
Register of Deeds	Treasurer Technology	28-115a	9,095
General Fund	Emergency Management Capital	K.S.A. 19-120	5,000
Appraiser	Appraisers Capital Outlay	Commission	4,000
Noxious Weed	Noxious Weed Outlay	K.S.A. 2-1318	10,000
Road & Bridge	Special Road & Bridge	K.S.A. 68-141g	300,000
Road & Bridge	Machinery	K.S.A. 68-141g	200,000
Motor Vehicle Op	Motor Vehicle Equipment	Commission	4,000
			<u>\$ 566,997</u>

#### NOTE J — MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS

In preparing this financial statement, the Municipality has evaluated events and transactions for potential recognition or disclosure through December 16, 2019, the date the financial statement was available to be issued.



NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS

December 31, 2018

NOTE K - SCHEDULE OF LONG-TERM DEBT

The following is a schedule of changes in long-term debt for the County for the year ended December 31, 2018

	Interest Rate	Date Issued	Original Amount	Date of Final Maturity	Outstanding January 1, 2018	Issued	Retired	Net Change	Outstanding December 31, 2018	Interest Paid
GENERAL OBLIGATION BONDS										
2002B Sewer Project	4.75%	3/4/2002	\$ 322,300	3/4/2041	\$ 210,000	\$	\$ 8,000	\$ (8,000)	\$ 202,000	\$ 9,975
TOTAL GENERAL OBLIGATION BONDS			<u>322,300</u>		<u>210,000</u>	<u>-</u>	<u>8,000</u>	<u>(8,000)</u>	<u>202,000</u>	<u>9,975</u>
CAPITAL LEASE AGREEMENTS										
2015 Dodge Ram	2.49%	6/22/2015	24,004	6/20/2020	12,231		4,858	(4,858)	7,373	257
2016 Dodge Pickup (2)	3.24%	2/22/2016	52,619	2/15/2021	34,284		10,450	(10,450)	23,834	956
2017 Dodge Ram	2.97%	4/10/2017	28,425	3/15/2022	24,377		5,460	(5,460)	18,917	659
2018 Ford Explorer	3.36%	1/30/2018	33,587	1/15/2023	-	33,587	5,778	27,809	27,809	918
TOTAL CAPITAL LEASES			<u>138,635</u>		<u>70,892</u>	<u>33,587</u>	<u>26,546</u>	<u>7,041</u>	<u>77,933</u>	<u>2,790</u>
TOTAL INDEBTEDNESS			\$ <u>460,935</u>		\$ <u>280,892</u>	\$ <u>33,587</u>	\$ <u>34,546</u>	\$ <u>(959)</u>	\$ <u>279,933</u>	\$ <u>12,765</u>

# NOTES TO FINANCIAL STATEMENT

## MARSHALL COUNTY, KANSAS

December 31, 2018

### NOTE L: SCHEDULE OF MATURITY OF LONG TERM DEBT

The current maturities of long term debt and interest for the next five years and in five year increments through maturity as follows:

	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2038	2039-2043	Total
<b>PRINCIPAL</b>										
General obligation bonds	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 27,000	\$ 202,000
Capital leases payable	27,992	25,883	14,780	8,671	607					77,933
<b>TOTAL PRINCIPAL</b>	<b>35,992</b>	<b>33,883</b>	<b>22,780</b>	<b>16,671</b>	<b>8,607</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>27,000</b>	<b>279,933</b>
<b>INTEREST</b>										
General obligation bonds	9,595	9,215	8,835	8,455	8,075	34,200	23,512	12,825	2,565	117,277
Capital leases payable	2,084	1,225	543	161	2					4,015
<b>TOTAL INTEREST</b>	<b>11,679</b>	<b>10,440</b>	<b>9,378</b>	<b>8,616</b>	<b>8,077</b>	<b>34,200</b>	<b>23,512</b>	<b>12,825</b>	<b>2,565</b>	<b>121,292</b>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<b>\$ 47,671</b>	<b>\$ 44,323</b>	<b>\$ 32,158</b>	<b>\$ 25,287</b>	<b>\$ 16,684</b>	<b>\$ 79,200</b>	<b>\$ 68,512</b>	<b>\$ 57,825</b>	<b>\$ 29,565</b>	<b>\$ 401,225</b>

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

**SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
BUDGETED FUNDS ONLY (SCHEDULE 1)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Certified Budget (As Amended)	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Favorable (Unfavorable) Variance
Governmental Type Funds:					
General	\$ 4,406,334	\$	\$ 4,406,334	\$ 2,550,576	\$ 1,855,758
Bond and Interest Funds:					
Bond and Interest	100,731		100,731	735	99,996
Special Purpose:					
Road and Bridge	3,827,176		3,827,176	3,308,812	518,364
Health Nurse	548,054		548,054	566,382	(18,328)
Agency on Aging	209,660		209,660	245,793	(36,133)
Twin Valley Workshop	55,565		55,565	54,818	747
Pawnee Mental Health	112,365		112,365	110,575	1,790
Soil Conservation	26,770		26,770	26,396	374
Ambulance	432,199		432,199	370,688	61,511
Appraiser	194,564		194,564	192,052	2,512
Noxious Weed	96,899		96,899	81,067	15,832
Election	121,522		121,522	100,865	20,657
Extension	156,582		156,582	155,089	1,493
4-H Building	7,470		7,470	7,320	150
Landfill (Solid Waste)	580,497		580,497	354,441	226,056

See independent auditor's report.

**SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
BUDGETED FUNDS ONLY (SCHEDULE 1)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Certified Budget (As Amended)	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Favorable (Unfavorable) Variance
Employee Benefits Funds:					
Employee Benefits	2,162,490		2,162,490	1,130,619	1,031,871
Unemployment	6,030		6,030	2,793	3,237
Kansas Public Employee's Retirement	428,137		428,137	275,888	152,249
Workmen's Compensation	80,719		80,719	46,740	33,979
Social Security	302,382		302,382	217,789	84,593
Fair Grounds & Building	29,889		29,889	27,792	2,097
Tort Liability	75,677		75,677	64,011	11,666
Historical	15,152		15,152	14,903	249
Recycling/Household Hazardous Waste	70,465		70,465	59,846	10,619

See independent auditor's report.



**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
GENERAL FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Receipts:			
Ad valorem tax	\$ 2,677,655	\$ 2,654,206	\$ (23,449)
Delinquent tax		43,647	43,647
In lieu of taxes		156	156
Local alcohol liquor tax	3,600	3,235	(365)
Motor vehicle tax	165,365	167,691	2,326
Redemptions	5,000	13,489	8,489
16/20M vehicle tax	24,995	25,633	638
Recreation vehicle tax	2,916	3,299	383
Miscellaneous tax revenue	22,014	14,649	(7,365)
Licenses, permits, and fees	83,300	108,138	24,838
Use of money and property	20,000	109,805	89,805
Reimbursements and grants	15,000	95,994	80,994
Miscellaneous	5,000	35,428	30,428
Operating transfers		25,907	25,907
<b>TOTAL CASH RECEIPTS</b>	<u>3,024,845</u>	<u>3,301,276</u>	<u>276,431</u>
Expenditures:			
County Commission:			
Personnel services	74,850	45,810	29,040
Contractual services and other charges	57,500	43,579	13,921
Materials and supplies	3,300	5,578	(2,278)
Capital outlay	120,250	3,944	116,306
<b>TOTAL COUNTY COMMISSION</b>	<u>255,900</u>	<u>98,910</u>	<u>156,989</u>
County Clerk:			
Personnel services	158,500	127,173	31,327
Contractual services and other charges	16,000	10,965	5,035
Materials and supplies	5,000	5,856	(856)
Capital outlay	2,500	4,858	(2,358)
<b>TOTAL COUNTY CLERK</b>	<u>182,000</u>	<u>148,852</u>	<u>33,148</u>

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
GENERAL FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
County Treasurer:			
Personnel services	112,060	98,463	13,597
Contractual services and other charges	10,800	7,374	3,426
Materials and supplies	4,000	2,202	1,798
Capital outlay	2,000	2,177	(177)
TOTAL COUNTY TREASURER	128,860	110,216	18,644
Building and Equipment:			
Contractual services and other charges	390,000	7,716	382,284
Capital outlay	425,000		425,000
TOTAL BUILDING AND EQUIPMENT	815,000	7,716	807,284
County Attorney:			
Personnel services	162,850	129,562	33,288
Contractual services and other charges	32,700	20,247	12,453
Materials and supplies	5,500	2,606	2,894
Capital outlay	1,500		1,500
TOTAL COUNTY ATTORNEY	202,550	152,415	50,135
Register of Deeds:			
Personnel services	95,168	79,056	16,112
Contractual services and other charges	6,470	4,117	2,353
Materials and supplies	1,170	725	445
Capital outlay	1,200	7,829	(6,629)
TOTAL REGISTER OF DEEDS	104,008	91,727	12,281
Sheriff:			
Personnel services	936,600	922,168	14,432
Contractual services and other charges	182,600	225,408	(42,808)
Materials and supplies	391,500	164,293	227,207
Capital outlay	101,900	33,522	68,378
TOTAL SHERIFF	1,612,600	1,345,391	267,209

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
GENERAL FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Clerk of the District Court:			
Contractual services and other charges	114,852	115,570	(718)
Materials and supplies	6,100	5,760	340
Capital outlay	5,000	-	5,000
<b>TOTAL CLERK OF THE DISTRICT COURT</b>	<b>125,952</b>	<b>121,330</b>	<b>4,622</b>
County General:			
Contractual services and other charges	175,000	158,897	16,103
Materials and supplies	20,000	4,030	15,970
Capital outlay	424,000		424,000
<b>TOTAL COUNTY GENERAL</b>	<b>619,000</b>	<b>162,927</b>	<b>456,073</b>
Local Emergency Management:			
Personnel services	64,562	63,668	894
Contractual services and other charges	12,490	8,056	4,434
Materials and supplies	18,250	4,184	14,066
Capital outlay	3,000		3,000
<b>TOTAL LOCAL EMERGENCY</b>	<b>98,302</b>	<b>75,908</b>	<b>22,394</b>
District Coroner:			
Personnel services	4,000	3,667	333
Contractual services and other charges	32,000	24,861	7,139
<b>TOTAL DISTRICT CORONER</b>	<b>36,000</b>	<b>28,528</b>	<b>7,472</b>
Custodial:			
Personnel services	-	27,884	(27,884)
Materials and supplies	47,370	5,631	41,739
<b>TOTAL CUSTODIAL</b>	<b>47,370</b>	<b>33,515</b>	<b>13,855</b>
Technology:			
Contractual services and other charges	80,000	52,847	27,153
<b>TOTAL TECHNOLOGY</b>	<b>80,000</b>	<b>52,847</b>	<b>27,153</b>

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
GENERAL FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Juvenile Detention:			
Contractual services and other charges	30,000	9,160	20,840
TOTAL JUVENILE DETENTION	30,000	9,160	20,840
County Counselor:			
Contractual services and other charges	-	50,341	(50,341)
TOTAL COUNTY COUNSELOR	-	50,341	(50,341)
Appropriations:			
Kansas National Guard	1,934	1,934	-
Economic Development	2,500	2,500	-
Soil Conservation	10,000	10,000	-
RSVP	15,000	15,000	-
Recycling/ Household Hazardous Waste	9,000		9,000
Big Lakes Regional Council	-	10,698	(10,698)
TOTAL APPROPRIATIONS	38,434	40,132	(1,698)
Neighborhood Revitalization Rebate	30,358	15,661	14,697
Transfers out		5,000	(5,000)
TOTAL EXPENDITURES	4,406,334	2,550,575	1,855,758
RECEIPTS OVER (UNDER) EXPENDITURES	(1,381,489)	750,701	
Beginning Unencumbered Cash Balance	1,381,489	2,559,785	
Adjustment to unencumbered cash for prior year cancelled encumbrances		-	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 3,310,486	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - BOND AND INTEREST  
BOND AND INTEREST FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 64,486	\$ 63,923	\$ (563)
In lieu of tax	2	4	2
Motor vehicle tax	160	169	9
Redemptions		40	40
16/20M vehicle tax	24	32	8
Recreation vehicle tax	3	3	0
Miscellaneous tax revenue	16	14	(2)
TOTAL CASH RECEIPTS	64,691	64,185	(506)
Expenditures:			
Contractual and other expenditures	100,000		100,000
Neighborhood revitalization rebate	731	735	(4)
TOTAL EXPENDITURES	100,731	735	99,996
RECEIPTS OVER (UNDER) EXPENDITURES	(36,040)	63,450	
Beginning Unencumbered Cash Balance	36,040	36,020	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 99,470	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - ROAD AND BRIDGE  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 2,617,573	\$ 2,594,807	\$ (22,766)
Delinquent tax		59	59
In lieu of tax		152	152
Motor vehicle tax	176,910	179,163	2,253
Redemptions		14,338	14,338
City and county highway fund	425,000	538,349	113,349
16/20M vehicle tax	26,741	27,261	520
Recreation vehicle tax	3,121	3,526	405
Miscellaneous tax revenue	18,143	15,671	(2,472)
Reimbursements and grants	50,000	63,012	13,012
Miscellaneous	2,147	4,408	2,261
<b>TOTAL CASH RECEIPTS</b>	<b>3,319,635</b>	<b>3,440,746</b>	<b>121,111</b>
Expenditures:			
Personnel expenditures	1,151,850	770,644	381,206
Contractual and other expenditures	531,150	179,688	351,462
Material and supplies	1,799,500	1,767,040	32,460
Capital Outlay	315,000	61,622	253,378
Neighborhood revitalization rebate	29,676	29,818	(142)
Transfers out		500,000	(500,000)
<b>TOTAL EXPENDITURES</b>	<b>3,827,176</b>	<b>3,308,812</b>	<b>518,364</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(507,541)</b>	<b>131,934</b>	
Beginning Unencumbered Cash Balance	507,541	681,468	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 813,402</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - HEALTH NURSE  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 195,256	\$ 198,158	\$ 2,902
Delinquent tax		4	4
In lieu of tax		11	11
Motor vehicle tax	1,294	2,770	1,476
Redemptions		467	467
16/20M vehicle tax	196	1,188	992
Recreation vehicle tax	23	45	22
Miscellaneous tax revenue	133	122	(11)
Charges for services	300,000	495,140	195,140
Miscellaneous	16		(16)
<b>TOTAL CASH RECEIPTS</b>	<b>496,918</b>	<b>697,905</b>	<b>200,987</b>
Expenditures:			
Personnel expenditures	252,371	219,657	32,714
Contractual and other expenditures	15,000	18,655	(3,655)
Material and supplies	278,510	325,846	(47,336)
Neighborhood revitalization rebate	2,173	2,224	(51)
<b>TOTAL EXPENDITURES</b>	<b>548,054</b>	<b>566,382</b>	<b>(18,328)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(51,136)</b>	<b>131,523</b>	
<b>Beginning Unencumbered Cash Balance</b>	<b>51,136</b>	<b>116,964</b>	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 248,487</b>	

See independent auditor's report.



**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - AGENCY ON AGING  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 161,848	\$ 160,401	\$ (1,447)
Delinquent tax		4	4
In lieu of tax		9	9
Motor vehicle tax	15,062	12,590	(2,472)
Redemptions		1,016	1,016
16/20M vehicle tax	2,277	519	(1,758)
Recreation vehicle tax	266	265	(1)
Miscellaneous tax revenue	1,545	1,321	(224)
Miscellaneous	183	7,184	7,001
<b>TOTAL CASH RECEIPTS</b>	<b>181,181</b>	<b>183,309</b>	<b>2,128</b>
Expenditures:			
Personnel expenditures	82,400	32,578	49,822
Contractual and other expenditures	51,864	33,003	18,861
Material and supplies	9,000	3,369	5,631
Capital Outlay	3,000	-	3,000
Allocations and distributions	-	175,000	(175,000)
Neighborhood revitalization rebate	1,760	1,843	(83)
Operating transfers	61,636		61,636
<b>TOTAL EXPENDITURES</b>	<b>209,660</b>	<b>245,793</b>	<b>(36,133)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(28,479)</b>	<b>(62,484)</b>	
Beginning Unencumbered Cash Balance	28,479	178,071	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 115,587</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - TWIN VALLEY WORKSHOP  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 49,802	\$ 49,449	\$ (353)
Delinquent tax		1	1
In lieu of tax		3	3
Motor vehicle tax	3,578	3,717	139
Redemptions		313	313
16/20M vehicle tax	541	612	71
Recreation vehicle tax	63	73	10
Miscellaneous tax revenue	367	318	(49)
Miscellaneous	43		(43)
<b>TOTAL CASH RECEIPTS</b>	<b>54,394</b>	<b>54,486</b>	<b>92</b>
Expenditures:			
Contractual and other expenditures	55,000	54,250	750
Neighborhood revitalization rebate	565	568	(3)
<b>TOTAL EXPENDITURES</b>	<b>55,565</b>	<b>54,818</b>	<b>747</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(1,171)</b>	<b>(332)</b>	
Beginning Unencumbered Cash Balance	1,171	1,664	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 1,332</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - PAWNEE MENTAL HEALTH  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 104,297	\$ 103,332	\$ (965)
Delinquent tax		2	2
In lieu of tax		6	6
Motor vehicle tax	5,243	5,443	200
Redemptions		471	471
16/20M vehicle tax	793	899	106
Recreation vehicle tax	92	106	14
Miscellaneous tax revenue	538	465	(73)
Miscellaneous	64		(64)
<b>TOTAL CASH RECEIPTS</b>	<b>111,027</b>	<b>110,724</b>	<b>(303)</b>
Expenditures:			
Contractual and other expenditures	111,183	109,387	1,796
Neighborhood revitalization rebate	1,182	1,188	(6)
<b>TOTAL EXPENDITURES</b>	<b>112,365</b>	<b>110,575</b>	<b>1,790</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(1,338)</b>	<b>149</b>	
Beginning Unencumbered Cash Balance	1,338	1,769	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 1,918</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - SOIL CONSERVATION  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 23,840	\$ 23,571	\$ (269)
Delinquent tax		1	1
In lieu of tax		1	1
Motor vehicle tax	1,664	1,731	67
Redemptions		144	144
16/20M vehicle tax	251	285	34
Recreation vehicle tax	29	34	5
Miscellaneous tax revenue	171	148	(23)
Miscellaneous	20		(20)
<b>TOTAL CASH RECEIPTS</b>	<b>25,975</b>	<b>25,915</b>	<b>(60)</b>
Expenditures:			
Contractual and other expenditures	26,500	26,125	375
Neighborhood revitalization rebate	270	271	(1)
<b>TOTAL EXPENDITURES</b>	<b>26,770</b>	<b>26,396</b>	<b>374</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(795)</b>	<b>(481)</b>	
Beginning Unencumbered Cash Balance	795	683	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 202</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - AMBULANCE  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 357,137	\$ 354,053	\$ (3,084)
Delinquent tax		9	9
In lieu of tax		21	21
Motor vehicle tax	26,200	26,735	535
Redemptions		2,190	2,190
16/20M vehicle tax	3,960	4,172	212
Recreation vehicle tax	462	525	63
Miscellaneous tax revenue	2,687	2,322	(365)
Miscellaneous	318		(318)
<b>TOTAL CASH RECEIPTS</b>	<b>390,764</b>	<b>390,027</b>	<b>(737)</b>
Expenditures:			
Allocations and distributions	428,150	366,620	61,530
Neighborhood revitalization rebate	4,049	4,068	(19)
<b>TOTAL EXPENDITURES</b>	<b>432,199</b>	<b>370,688</b>	<b>61,511</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(41,435)</b>	<b>19,339</b>	
<b>Beginning Unencumbered Cash Balance</b>	<b>41,435</b>	<b>75,763</b>	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 95,102</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - APPRAISER  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 171,216	\$ 169,762	\$ (1,454)
Delinquent tax		4	4
In lieu of tax		10	10
Motor vehicle tax	10,653	11,225	572
Redemptions		942	942
16/20M vehicle tax	1,610	1,939	329
Recreation vehicle tax	188	218	30
Miscellaneous tax revenue	1,092	945	(147)
Reimbursements and grants		4,960	4,960
Miscellaneous	129	735	606
<b>TOTAL CASH RECEIPTS</b>	<b>184,888</b>	<b>190,740</b>	<b>5,852</b>
Expenditures:			
Personnel expenditures	147,140	126,347	20,793
Contractual and other expenditures	24,610	23,320	1,290
Material and supplies	7,400	14,950	(7,550)
Capital Outlay	13,500	21,484	(7,984)
Neighborhood revitalization rebate	1,914	1,951	(37)
<b>TOTAL EXPENDITURES</b>	<b>194,564</b>	<b>192,052</b>	<b>2,512</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(9,676)</b>	<b>(1,312)</b>	
Beginning Unencumbered Cash Balance	9,676	12,855	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 11,543</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - NOXIOUS WEED  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 75,521	\$ 74,819	\$ (702)
Delinquent tax		2	2
In lieu of tax		4	4
Motor vehicle tax	3,564	4,288	724
Redemptions		372	372
16/20M vehicle tax	539	1,010	471
Recreation vehicle tax	63	80	17
Miscellaneous tax revenue	366	319	(47)
Reimbursements and grants		4,488	4,488
Miscellaneous	43		(43)
<b>TOTAL CASH RECEIPTS</b>	<b>80,096</b>	<b>85,382</b>	<b>5,286</b>
Expenditures:			
Personnel expenditures	35,200	30,569	4,631
Contractual and other expenditures	8,900	2,896	6,004
Material and supplies	51,950	36,742	15,208
Neighborhood revitalization rebate	849	860	(11)
Operating transfers		10,000	(10,000)
<b>TOTAL EXPENDITURES</b>	<b>96,899</b>	<b>81,067</b>	<b>15,832</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(16,803)</b>	<b>4,316</b>	
Beginning Unencumbered Cash Balance	16,803	33,405	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 37,720</b>	

See independent auditor's report.



**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - ELECTION  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 112,164	\$ 111,250	\$ (914)
Delinquent tax		2	2
In lieu of tax		7	7
Motor vehicle tax	6,696	7,078	382
Redemptions		579	579
16/20M vehicle tax	1,012	1,232	220
Recreation vehicle tax	118	137	19
Miscellaneous tax revenue	687	595	(92)
Reimbursements and grants		20	20
Miscellaneous	81		(81)
<b>TOTAL CASH RECEIPTS</b>	<b>120,758</b>	<b>120,900</b>	<b>142</b>
Expenditures:			
Personnel expenditures	17,600	11,839	5,761
Contractual and other expenditures	42,000	50,990	(8,990)
Material and supplies	50,650	19,774	30,876
Capital Outlay	10,000	16,984	(6,984)
Neighborhood revitalization rebate	1,272	1,278	(6)
<b>TOTAL EXPENDITURES</b>	<b>121,522</b>	<b>100,865</b>	<b>20,657</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(764)</b>	<b>20,035</b>	
Beginning Unencumbered Cash Balance	764	8,369	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 28,404</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - EXTENSION  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 139,507	\$ 138,291	\$ (1,216)
Delinquent tax		4	4
In lieu of tax		8	8
Motor vehicle tax	10,063	10,468	405
Redemptions		878	878
16/20M vehicle tax	1,521	1,740	219
Recreation vehicle tax	178	204	26
Miscellaneous tax revenue	1,032	892	(140)
Miscellaneous	122		(122)
<b>TOTAL CASH RECEIPTS</b>	<b>152,423</b>	<b>152,485</b>	<b>62</b>
Expenditures:			
Contractual and other expenditures	155,000	153,500	1,500
Neighborhood revitalization rebate	1,582	1,589	(7)
<b>TOTAL EXPENDITURES</b>	<b>156,582</b>	<b>155,089</b>	<b>1,493</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(4,159)</b>	<b>(2,604)</b>	
Beginning Unencumbered Cash Balance	4,159	3,837	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 1,233</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - 4-H BUILDING  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 6,160	\$ 6,099	\$ (61)
Motor vehicle tax	487	502	15
Redemptions		42	42
16/20M vehicle tax	74	79	5
Recreation vehicle tax	9	10	1
Miscellaneous tax revenue	50	43	(7)
Miscellaneous	6		(6)
<b>TOTAL CASH RECEIPTS</b>	<b>6,786</b>	<b>6,775</b>	<b>(11)</b>
Expenditures:			
Contractual and other expenditures	7,400	7,250	150
Neighborhood revitalization rebate	70	70	(0)
<b>TOTAL EXPENDITURES</b>	<b>7,470</b>	<b>7,320</b>	<b>150</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(684)</b>	<b>(545)</b>	
Beginning Unencumbered Cash Balance	684	675	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 130</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - LANDFILL (SOLID WASTE)  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 120,004	\$ 119,019	\$ (985)
Delinquent tax		1	1
In lieu of tax		7	7
Motor vehicle tax	10,487	9,418	(1,069)
Redemptions		613	613
16/20M vehicle tax	1,585	801	(784)
Recreation vehicle tax	185	193	8
Miscellaneous tax revenue	1,075	923	(152)
Charges for services	300,000	319,352	19,352
Miscellaneous	127	1,472	1,345
<b>TOTAL CASH RECEIPTS</b>	<b>433,463</b>	<b>451,799</b>	<b>18,336</b>
Expenditures:			
Personnel expenditures	45,800	41,615	4,185
Contractual and other expenditures	364,150	50,153	313,997
Material and supplies	16,700	25,472	(8,772)
Capital Outlay	152,500	6,680	145,820
Allocations and distributions	-	229,153	(229,153)
Neighborhood revitalization rebate	1,347	1,368	(21)
<b>TOTAL EXPENDITURES</b>	<b>580,497</b>	<b>354,441</b>	<b>226,056</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(147,034)</b>	<b>97,358</b>	
Beginning Unencumbered Cash Balance	147,034	428,558	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 525,916</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - EMPLOYEE BENEFITS  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 1,101,713	\$ 1,092,232	\$ (9,481)
Delinquent tax		36	36
In lieu of tax		64	64
Motor vehicle tax	92,253	95,999	3,746
Redemptions		7,989	7,989
16/20M vehicle tax	13,945	15,956	2,011
Recreation vehicle tax	1,627	1,872	245
Miscellaneous tax revenue	9,461	8,185	(1,276)
Reimbursements and grants		8,504	8,504
Miscellaneous	1,120		(1,120)
<b>TOTAL CASH RECEIPTS</b>	<b>1,220,119</b>	<b>1,230,837</b>	<b>10,718</b>
Expenditures:			
Personnel expenditures	2,150,000	1,118,069	1,031,931
Neighborhood revitalization rebate	12,490	12,550	(60)
<b>TOTAL EXPENDITURES</b>	<b>2,162,490</b>	<b>1,130,619</b>	<b>1,031,871</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(942,371)</b>	<b>100,218</b>	
Beginning Unencumbered Cash Balance	942,371	1,785,835	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 1,886,053</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - UNEMPLOYMENT  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 2,639	\$ 2,636	\$ (3)
Motor vehicle tax	183	176	(7)
Redemptions		16	16
16/20M vehicle tax	28	25	(3)
Recreation vehicle tax	3	4	1
Miscellaneous tax revenue	19	16	(3)
Reimbursements and grants		30	30
Miscellaneous	2		(2)
<b>TOTAL CASH RECEIPTS</b>	<b>2,874</b>	<b>2,903</b>	<b>29</b>
Expenditures:			
Contractual and other expenditures	6,000	2,763	3,237
Neighborhood revitalization rebate	30	30	(0)
<b>TOTAL EXPENDITURES</b>	<b>6,030</b>	<b>2,793</b>	<b>3,237</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(3,156)</b>	<b>110</b>	
<b>Beginning Unencumbered Cash Balance</b>	<b>3,156</b>	<b>6,278</b>	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 6,388</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - KANSAS PUBLIC EMPLOYEE'S RETIREMENT  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 276,672	\$ 274,290	\$ (2,382)
Delinquent tax		8	8
In lieu of tax		16	16
Motor vehicle tax	22,432	22,585	153
Redemptions		1,824	1,824
16/20M vehicle tax	3,391	3,368	(23)
Recreation vehicle tax	396	445	49
Miscellaneous tax revenue	2,301	1,986	(315)
Reimbursements and grants		2,784	2,784
Miscellaneous	272		(272)
<b>TOTAL CASH RECEIPTS</b>	<b>305,464</b>	<b>307,306</b>	<b>1,842</b>
Expenditures:			
Personnel expenditures	425,000	272,736	152,264
Neighborhood revitalization rebate	3,137	3,152	(15)
<b>TOTAL EXPENDITURES</b>	<b>428,137</b>	<b>275,888</b>	<b>152,249</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(122,673)</b>	<b>31,418</b>	
Beginning Unencumbered Cash Balance	122,673	278,830	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 310,248</b>	

See independent auditor's report.



**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - WORKMENS COMPENSATION  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 63,461	\$ 62,963	\$ (498)
Delinquent tax		1	1
In lieu of tax		4	4
Motor vehicle tax	4,521	4,123	(398)
Redemptions		329	329
16/20M vehicle tax	683	391	(292)
Recreation vehicle tax	80	84	4
Miscellaneous tax revenue	464	398	(66)
Miscellaneous	55		(55)
<b>TOTAL CASH RECEIPTS</b>	<b>69,264</b>	<b>68,293</b>	<b>(971)</b>
Expenditures:			
Contractual and other expenditures	80,000	46,016	33,984
Neighborhood revitalization rebate	719	724	(5)
<b>TOTAL EXPENDITURES</b>	<b>80,719</b>	<b>46,740</b>	<b>33,979</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(11,455)</b>	<b>21,553</b>	
Beginning Unencumbered Cash Balance	11,455	29,551	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 51,104</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - SOCIAL SECURITY  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 210,149	\$ 208,335	\$ (1,814)
Delinquent tax		6	6
In lieu of tax		12	12
Motor vehicle tax	14,035	14,825	790
Redemptions		1,257	1,257
16/20M vehicle tax	2,122	2,572	450
Recreation vehicle tax	248	288	40
Miscellaneous tax revenue	1,439	1,247	(192)
Reimbursements and grants		2,212	2,212
Miscellaneous	170		(170)
<b>TOTAL CASH RECEIPTS</b>	<b>228,163</b>	<b>230,754</b>	<b>2,591</b>
Expenditures:			
Personnel expenditures	300,000	215,395	84,605
Neighborhood revitalization rebate	2,382	2,394	(12)
<b>TOTAL EXPENDITURES</b>	<b>302,382</b>	<b>217,789</b>	<b>84,593</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(74,219)</b>	<b>12,965</b>	
Beginning Unencumbered Cash Balance	74,219	140,709	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 153,674</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - FAIR GROUNDS & BUILDING  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 25,515	\$ 25,383	\$ (132)
Delinquent tax		1	1
In lieu of tax		1	1
Motor vehicle tax	1,741	1,803	62
Redemptions		149	149
16/20M vehicle tax	263	292	29
Recreation vehicle tax	31	35	4
Miscellaneous tax revenue	179	155	(24)
Miscellaneous	21		(21)
<b>TOTAL CASH RECEIPTS</b>	<b>27,750</b>	<b>27,819</b>	<b>69</b>
Expenditures:			
Contractual and other expenditures	29,600	27,500	2,100
Neighborhood revitalization rebate	289	292	(3)
<b>TOTAL EXPENDITURES</b>	<b>29,889</b>	<b>27,792</b>	<b>2,097</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(2,139)</b>	<b>27</b>	
Beginning Unencumbered Cash Balance	2,139	3,593	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 3,620</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - TORT LIABILITY  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 59,731	\$ 59,171	\$ (560)
Delinquent tax		1	1
In lieu of tax		3	3
Motor vehicle tax	3,716	3,843	127
Redemptions		328	328
16/20M vehicle tax	562	626	64
Recreation vehicle tax	66	75	9
Miscellaneous tax revenue	381	330	(51)
Miscellaneous	45		(45)
<b>TOTAL CASH RECEIPTS</b>	<b>64,501</b>	<b>64,377</b>	<b>(124)</b>
Expenditures:			
Contractual and other expenditures	75,000	63,331	11,669
Neighborhood revitalization rebate	677	680	(3)
<b>TOTAL EXPENDITURES</b>	<b>75,677</b>	<b>64,011</b>	<b>11,666</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(11,176)</b>	<b>366</b>	
Beginning Unencumbered Cash Balance	11,176	32,421	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 32,787</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - HISTORICAL  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Cash Receipts:			
Ad valorem tax	\$ 13,387	\$ 13,351	\$ (36)
In lieu of tax		1	1
Motor vehicle tax	975	1,021	46
Redemptions		82	82
16/20M vehicle tax	147	171	24
Recreation vehicle tax	17	20	3
Miscellaneous tax revenue	100	87	(13)
Miscellaneous	12		(12)
	<u>14,638</u>	<u>14,733</u>	<u>95</u>
TOTAL CASH RECEIPTS			
Expenditures:			
Contractual and other expenditures	15,000	14,750	250
Neighborhood revitalization rebate	152	153	(1)
	<u>15,152</u>	<u>14,903</u>	<u>249</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	(514)	(170)	
Beginning Unencumbered Cash Balance	<u>514</u>	<u>362</u>	
ENDING UNENCUMBERED CASH BALANCE	<u>\$ -</u>	<u>\$ 192</u>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - RECYCLING/HOUSEHOLD HAZARDOUS WASTE  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 32,788	\$ 32,470	\$ (318)
Delinquent tax		1	1
In lieu of tax		2	2
Motor vehicle tax	2,361	2,437	76
Redemptions		204	204
16/20M vehicle tax	357	396	39
Recreation vehicle tax	42	48	6
Miscellaneous tax revenue	242	209	(33)
Charges for services	10,000	14,887	4,887
Reimbursements and grants	29	6,146	6,117
<b>TOTAL CASH RECEIPTS</b>	<b>45,819</b>	<b>56,800</b>	<b>10,981</b>
Expenditures:			
Contractual and other expenditures	70,100	59,473	10,627
Neighborhood revitalization rebate	365	373	(8)
<b>TOTAL EXPENDITURES</b>	<b>70,465</b>	<b>59,847</b>	<b>10,618</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(24,646)</b>	<b>(3,046)</b>	
Beginning Unencumbered Cash Balance	24,646	49,696	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 46,650</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Register of Deeds	Special Parks & Recreation	Special Alcohol	Prosecuting Attorney Training Fund	911 Specials	911 Local Fund	Special Road & Bridge
<b>Cash Receipts:</b>							
Taxes and Shared Revenue	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits, and Fees	9,990	3,235	6,188			70,163	
Charges for Services				623			
Use of Money and Property						18	288,584
Reimbursements and Grants				107			285,000
Miscellaneous							300,000
Transfers							
<b>TOTAL CASH RECEIPTS</b>	<b>9,990</b>	<b>3,235</b>	<b>6,188</b>	<b>1</b>	<b>-</b>	<b>70,181</b>	<b>873,584</b>
<b>Expenditures:</b>							
Personnel expenditures							
Contractual and other expenditures	13,245		800	323	10,501		
Materials and supplies						41,079	498,562
Capital Outlay							
Miscellaneous	18,190						
Operating transfers							
<b>TOTAL EXPENDITURES</b>	<b>31,435</b>	<b>-</b>	<b>800</b>	<b>323</b>	<b>10,501</b>	<b>41,079</b>	<b>498,562</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(21,445)</b>	<b>3,235</b>	<b>5,388</b>	<b>(322)</b>	<b>(10,501)</b>	<b>29,102</b>	<b>375,022</b>
Beginning Unencumbered Cash Balance	33,154	52,545	87,122	4,469	31,369	104,976	1,127,815
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 11,709</b>	<b>\$ 55,780</b>	<b>\$ 92,510</b>	<b>\$ 4,146</b>	<b>\$ 20,868</b>	<b>\$ 134,078</b>	<b>\$ 1,502,837</b>

See independent auditor's report.



**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Road & Bridge Sales Tax	Tourism, Promotion & Bed Tax	Special Law Enforcement Fund	Agency on Aging Special Fund	Special County Attorney Fund	Motor Vehicle Fund	Clerk's Technology Fund	Treasurer's Technology Fund
Cash Receipts:								
Taxes and Shared Revenue	\$	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits, and Fees		486	835		9,374	36,229	1,952	1,952
Charges for Services						7,186		
Use of Money and Property					79			
Reimbursements and Grants	1,022			8,450		102,918		
Miscellaneous	18						9,095	9,095
Transfers								
<b>TOTAL CASH RECEIPTS</b>	<b>1,040</b>	<b>486</b>	<b>835</b>	<b>8,450</b>	<b>9,453</b>	<b>146,333</b>	<b>11,047</b>	<b>11,047</b>
Expenditures:								
Personnel expenditures						101,451		
Contractual and other expenditures	745	3,000	200			6,315		
Materials and supplies						2,356		
Capital Outlay						3,245		
Miscellaneous					14,174			
Operating transfers						29,907		
<b>TOTAL EXPENDITURES</b>	<b>745</b>	<b>3,000</b>	<b>200</b>	<b>-</b>	<b>14,174</b>	<b>143,274</b>	<b>-</b>	<b>-</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>295</b>	<b>(2,514)</b>	<b>635</b>	<b>8,450</b>	<b>(4,721)</b>	<b>3,059</b>	<b>11,047</b>	<b>11,047</b>
Beginning Unencumbered Cash Balance		7,106	5,242	63,440	22,926	26,769		
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 295</b>	<b>\$ 4,592</b>	<b>\$ 5,877</b>	<b>\$ 71,890</b>	<b>\$ 18,205</b>	<b>\$ 29,828</b>	<b>\$ 11,047</b>	<b>\$ 11,047</b>

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)  
CAPITAL EQUIPMENT RESERVE FUNDS**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Emergency Management Capital	Buildings	Health Department Building Fund	Health Capital Outlay	Community College	Appraisers Capital Outlay
Cash Receipts:						
Reimbursements and Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous						
<b>TOTAL CASH RECEIPTS</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>
Expenditures:						
Contractual and other expenditures			4,498			
Capital Outlay						
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>4,498</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>5,000</b>	<b>-</b>	<b>(4,498)</b>	<b>-</b>	<b>-</b>	<b>4,000</b>
Beginning Unencumbered Cash Balance	35,000	16	139,704	57,058	3	34,057
Adjustment to unencumbered cash for prior year cancelled encumbrances						
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 40,000</b>	<b>\$ 16</b>	<b>\$ 135,206</b>	<b>\$ 57,058</b>	<b>\$ 3</b>	<b>\$ 38,057</b>

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)  
CAPITAL EQUIPMENT RESERVE FUNDS**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Election Equipment Reserve	Noxious Weed Outlay	Equipment Reserve	Machinery	Sheriff Capital Outlay	Motor Vehicle Equipment
Cash Receipts:						
Reimbursements and Grants	\$ -	\$ -	\$ -	\$ -	\$ 56,782	\$ -
Miscellaneous				235,600	36,410	
<b>TOTAL CASH RECEIPTS</b>	-	10,000	-	435,600	93,192	4,000
Expenditures:						
Contractual and other expenditures	19,977				27,284	
Capital Outlay						
<b>TOTAL EXPENDITURES</b>	19,977	-	-	-	27,284	-
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(19,977)	10,000	-	435,600	65,908	4,000
Beginning Unencumbered Cash Balance	33,473	79,885	52,978	298,722	162,397	
Adjustment to unencumbered cash for prior year cancelled encumbrances					9,420	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	\$ 13,496	\$ 89,885	\$ 52,978	\$ 734,322	\$ 237,726	\$ 4,000

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)  
GRANT FUNDS**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Emergency Management Grant Fund	Medical Reserve Corp Grant	Safe Kids Grant	Maternal Child Health
Cash Receipts:				
Reimbursements and Grants	\$ 23,362	\$ -	300	\$ 16,495
Miscellaneous				
Transfers				
<b>TOTAL CASH RECEIPTS</b>	<b>23,362</b>	<b>-</b>	<b>300</b>	<b>16,495</b>
Expenditures:				
Personnel expenditures				17,206
Contractual and other expenditures	23,532			327
Materials and supplies			108	363
Capital Outlay				
<b>TOTAL EXPENDITURES</b>	<b>23,532</b>	<b>-</b>	<b>108</b>	<b>17,896</b>
RECEIPTS OVER (UNDER)				
EXPENDITURES	(170)	-	192	(1,401)
Beginning Unencumbered Cash Balance	21,313	5,160	1,443	6,270
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 21,143</b>	<b>\$ 5,160</b>	<b>\$ 1,635</b>	<b>\$ 4,869</b>

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)  
GRANT FUNDS**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Immunizations	Path Grant	KDOT Grant	Title III C Nutrition
Cash Receipts:				
Reimbursements and Grants	\$ -	\$ -	\$ 40,000	\$ 135,093
Miscellaneous			105,422	158,294
Transfers				
<b>TOTAL CASH RECEIPTS</b>	<b>-</b>	<b>-</b>	<b>145,422</b>	<b>293,387</b>
Expenditures:				
Personnel expenditures				131,541
Contractual and other expenditures			143,324	69,901
Materials and supplies				88,746
Capital Outlay				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>143,324</b>	<b>290,188</b>
RECEIPTS OVER (UNDER)				
EXPENDITURES	-	-	2,098	3,199
Beginning Unencumbered Cash Balance	1,000	1,204	12,555	18,111
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 1,000</b>	<b>\$ 1,204</b>	<b>\$ 14,653</b>	<b>\$ 21,310</b>

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)  
GRANT FUNDS**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	State Formula Grant	Breast Feeding Grant	Nurse Bioterrorism	EBOLA Grant	Federal Land Management
Cash Receipts:					
Reimbursements and Grants	\$ 7,000	\$ 32,375	\$ 11,164	\$ -	\$ 16,374
Miscellaneous Transfers					
<b>TOTAL CASH RECEIPTS</b>	<b>7,000</b>	<b>32,375</b>	<b>11,164</b>	<b>-</b>	<b>16,374</b>
Expenditures:					
Personnel expenditures		25,057	5,837		
Contractual and other expenditures		613	1,225		16,374
Materials and supplies	8,112	4,987			
Capital Outlay			5,797		
<b>TOTAL EXPENDITURES</b>	<b>8,112</b>	<b>30,657</b>	<b>12,860</b>	<b>-</b>	<b>16,374</b>
RECEIPTS OVER (UNDER)					
EXPENDITURES	(1,112)	1,718	(1,695)	-	-
Beginning Unencumbered Cash Balance	3,220	8,385	8,158	937	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 2,108</b>	<b>\$ 10,103</b>	<b>\$ 6,463</b>	<b>\$ 937</b>	<b>\$ -</b>

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
FIDUCIARY TYPE FUNDS (SCHEDULE 2)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	Aging - Bertha Shum (KDOT)	Aging - Elsie Borck Fund (KDOT)
Cash Receipts:		
Miscellaneous	\$ 816	\$ 520
Expenditures:		
RECEIPTS OVER (UNDER) EXPENDITURES	816	520
Beginning Unencumbered Cash Balance	91,864	30,107
ENDING UNENCUMBERED CASH BALANCE	\$ 92,680	\$ 30,627

See independent auditor's report.

**SUMMARY OF RECEIPTS AND DISBURSEMENTS**  
**REGULATORY BASIS**  
**AGENCY FUNDS (SCHEDULE 3)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
<b>Distributable Funds:</b>				
Current Ad Valorem Taxes	\$ 14,773,396	\$ 1,864,275	\$ 1,073,531	\$ 15,564,140
Vehicle Excise Tax	98	165	204	59
Motor Vehicle Tax	336,583	1,551,661	1,519,184	369,060
RV Tax	4,347	29,795	29,521	4,621
Commercial Vehicle Tax	1,590	2,835,916	2,829,259	8,247
Bankruptcy Tax Account	1,489			1,489
Redemption	38,595	16,773	5,058	50,310
Partial Pay	33			33
Tax Foreclosure	49,268			49,268
Delinquent Personal Property Tax	478	1,702	454	1,726
Escrow Taxes	19,500	2,477	716	21,261
Home City Sewer	121,010	118,131	117,362	121,779
<b>Total Distributable Funds</b>	<b>15,346,387</b>	<b>6,420,895</b>	<b>5,575,289</b>	<b>16,191,993</b>
<b>State Funds:</b>				
State Education Building		167,521	167,521	-
State Education Vehicle		12,542	12,542	-
State Institutional Building		83,760	83,760	-
State Institutional Vehicle		6,271	6,271	-
<b>Total State Funds</b>	<b>-</b>	<b>270,094</b>	<b>270,094</b>	<b>-</b>
<b>Subdivision Funds:</b>				
Library				-
School Districts		9,179,291	9,179,298	(7)
Townships		81,763,543	81,763,543	-
Cities		3,565,466	3,565,466	-
Fire Districts		368,842	368,842	-
Watershed Districts	27	274,877	274,885	19
Cemeteries	32	102,345	102,373	4
<b>Total Subdivision Funds</b>	<b>59</b>	<b>95,254,364</b>	<b>95,254,407</b>	<b>16</b>

See independent auditor's report.



**SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
AGENCY FUNDS (SCHEDULE 3)**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
<b>Other Agency Funds:</b>				
Heritage Trust Fund	1,312	4,631	4,819	1,124
Joint Mortgage Registration Fund	12	260	260	12
Returned Items	(697)	4,615	4,289	(371)
Strategic Planning	2,084			2,084
Payroll Clearing	5,192	2,898,386	2,901,124	2,454
Survey Funds	6,468	726	2,376	4,818
Blue Cross Blue Shield	5,329			5,329
Drivers License	507	33,451	33,521	437
Vehicle	95	886,367	886,377	85
Escrow Vehicle	960	1,510	1,528	942
Vehicle Sales Tax		891,368	891,368	-
Antique Tag Fee	5,865	(250)		5,615
Game License	(39)	3,525	3,487	(1)
State Filing Fund		1,476	1,476	-
Cereal Malt Beverage Stamp	125	225	175	175
Stray Animal Fund		2,545	2,545	-
Overpayment	152	14,051	14,040	163
<b>Total Other Agency Funds</b>	<u>27,365</u>	<u>4,742,886</u>	<u>4,747,385</u>	<u>22,866</u>
<b>Outside Accounts Considered to be Agency Funds</b>				
District Court	177,126	357,514	514,870	19,770
Sheriff's VIN Account	721	36,482	36,051	1,152
Law Library	25,417	6,128	5,297	26,248
Attorney	4,078	33,656	33,755	3,979
Inmate Fund	7,064	30,227	23,180	14,111
	<u>214,406</u>	<u>464,007</u>	<u>613,153</u>	<u>65,260</u>
<b>TOTAL AGENCY FUNDS</b>	<u>\$ 15,588,217</u>	<u>\$ 107,152,246</u>	<u>\$ 106,460,328</u>	<u>\$ 16,280,135</u>
			Add: Encumbrances/Accounts Payable	<u>717</u>
<b>TOTAL AGENCY FUND CASH (UNENCUMBERED)</b>				<u>\$ 16,280,852</u>

See independent auditor's report.

## **OTHER INFORMATION**

**SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS**  
**REGULATORY BASIS**  
**CLERK OF THE DISTRICT COURT**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

Balance, Beginning of Year	<u>\$ 177,126</u>
Receipts:	
Clerk fees - State	62,377
Law enforcement training center	5,289
Interest	383
Fines, Penalties, & Forfeitures	48,138
KBI Fees	17,548
Marriage license fees	2,655
Clerk fees - County	3,680
Prosecuting attorney training center	735
County attorney fee	16,013
Law library	6,102
State attorney fee	7,594
Judicial branch surcharge	24,111
Indigent defense fees	4,510
Judgements, restitutions, etc.	81,667
Bonds	55,617
State general fund	599
Other	<u>20,496</u>
<b>TOTAL RECEIPTS</b>	<u><b>357,514</b></u>

See independent auditor's report.

**SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS**  
**REGULATORY BASIS**  
**CLERK OF THE DISTRICT COURT**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

Expenditures:

To State Treasurer:

Clerk fees	62,377
Law enforcement training center	5,289
Judicial branch surcharge	24,111
State general	599
Interest	394
Fines, Penalties, & Forfeitures	48,138
Marriage license fees	2,655
KBI DNA database fee	17,548
Indigent defense fees	4,510

**TOTAL EXPENDITURES TO STATE TREASURER** 165,621

To County Treasurer:

Clerk fees	3,680
Prosecuting attorney training	735
County attorney fees	16,013

**TOTAL EXPENDITURES TO COUNTY TREASURER** 20,428

Bonds	68,719
Judgement, restitution, etc.	225,873
Law Library	6,102
Attorney fee state reimbursement	7,594
Other	20,533

**TOTAL OTHER EXPENDITURES** 328,821

**TOTAL EXPENDITURES** 514,870

Balance, End of Year \$ 19,770

Composition of ending balance:

Cash in First Commerce Bank, Marysville, Kansas \$ 19,770

See independent auditor's report.

**SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS**  
**REGULATORY BASIS**  
**SHERIFF VIN ACCOUNT**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

Balance, Beginning of Year	\$ 721
Receipts:	
VINs	16,400
Bonds	1,900
Civil process & reports	5,972
Department of Justice	11,870
DL's	340
	<hr/>
TOTAL RECEIPTS	36,482
	<hr/>
Expenditures:	
Kansas Highway Patrol - VINs	928
Marshal County Treasurer	
VINs	15,163
Civil Process & Reports	5,567
Bonds	1,900
Miscellaneous	12,153
DL's	340
	<hr/>
TOTAL EXPENDITURES	36,051
	<hr/>
Balance, End of Year	\$ 1,152
	<hr/>
Composition of ending balance:	
Cash in United Bank & Trust, Marysville, Kansas	\$ 1,152
	<hr/>

See independent auditor's report.

**SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS**  
**REGULATORY BASIS**  
**LAW LIBRARY**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

Balance, Beginning of Year	\$ 25,417
Receipts:	
Deposits of CDC	5,940
Dues	120
Interest income	68
TOTAL RECEIPTS	6,128
Expenditures:	
Maintenance	300
Thomas Reuters	1,487
KS Supreme Court	130
KS Secretary of State	42
KBA dues	2,765
Kansas Judicial Council	170
Other	403
TOTAL EXPENDITURES	5,297
Balance, End of Year	\$ 26,248
Composition of ending balance:	
Cash in Citizens State Bank, Marysville, Kansas	\$ 26,248

See independent auditor's report.

**SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS**  
**REGULATORY BASIS**  
**COUNTY ATTORNEY**

**MARSHALL COUNTY, KANSAS**

**Year Ended December 31, 2018**

Balance, Beginning of Year	<u>\$ 4,078</u>
Receipts:	<u>33,656</u>
Expenditures:	
Clerk of District Court	27,245
County Treasurer	4,305
Other Counties/Municipalities	2,004
Office Expenses	<u>201</u>
TOTAL EXPENDITURES	<u>33,755</u>
Balance, End of Year	<u><u>\$ 3,979</u></u>
Composition of ending balance:	
Cash in Citizens State Bank, Marysville, Kansas	<u><u>\$ 3,979</u></u>

See independent auditor's report.